
MID-AMERICA REGIONAL COUNCIL

*UNIFORM GUIDANCE
SINGLE AUDIT REPORT
DECEMBER 31, 2021*

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**Independent Auditors' Report On Internal
Control Over Financial Reporting And On
Compliance And Other Matters Based On An
Audit Of Financial Statements Performed In
Accordance With *Government Auditing Standards***

Board of Directors
Mid-America Regional Council
Kansas City, Missouri

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Mid-America Regional Council (MARC), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise MARC's basic financial statements, and have issued our report thereon dated June 28, 2022.

Report On Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered MARC's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of MARC's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of MARC's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report On Compliance And Other Matters

As part of obtaining reasonable assurance about whether MARC's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose Of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RubinBrown LLP

June 28, 2022

**Independent Auditors' Report On Compliance
For Each Major Federal Program; Report
On Internal Control Over Compliance; And
Report On Schedule Of Expenditures Of Federal
Awards Required By The Uniform Guidance**

Board of Directors
Mid-America Regional Council

Report On Compliance For Each Major Federal Program

We have audited Mid-America Regional Council's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Mid-America Regional Council's major federal programs for the year ended December 31, 2021. Mid-America Regional Council's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Mid-America Regional Council complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis For Opinion On Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibility under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Mid-America Regional Council and to meet our ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Mid-America Regional Council's compliance with the compliance requirements referred to above.

Responsibilities Of Management For Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Mid-America Regional Council's federal programs.

Auditor's Responsibilities For The Audit Of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Mid-America Regional Council's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Mid-America Regional Council's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Mid-America Regional Council's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Mid-America Regional Council's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Mid-America Regional Council's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report On Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report On Schedule Of Expenditures Of Federal Awards Required By The Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Mid-America Regional Council as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Mid-America Regional Council's basic financial statements. We issued our report thereon dated June 28, 2022, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management, and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

RubinBrown LLP

August 25, 2022

MID-AMERICA REGIONAL COUNCIL

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended December 31, 2021

Federal Funding Agency ALN Number And Description Agency Awarding Funds To MARC	Grant Identifying Description	Grant Identifying Number	MARC Grant Number	Total Expenditures	Pass-Through To Sub- Recipients
Department of Agriculture:					
10.331 – Food Insecurity Nutrition Incentive Grants Program					
Department of Agriculture	USDA GusNIP Nutrition Incentive Program	2020-70030-33185	52690	\$ 920,927	\$ 395,075
Department of Agriculture	USDA GusNIP CRR Nutrition Incentive Program	2021-07329	52695	25,619	23,639
Subtotal – 10.331				<u>946,546</u>	<u>418,714</u>
Department of Commerce:					
11.302 – Economic Development Support for Planning Organizations					
Economic Development Administration	EDA Partnership Planning 2018-2021	FED18DEN3020010	52860	51,096	—
Economic Development Administration	EDA Partnership Planning 2021-2024	ED21DEN3020029	52865	51,776	—
Subtotal – 11.302				<u>102,872</u>	<u>—</u>
11.307 – Economic Adjustment Assistance					
Economic Development Administration	EDA CARES Disaster Recovery Planning	ED20DEN3070056	58075	144,464	—
Economic Development Administration	EDA Workforce: KC Regional Economic Recovery Program	05-79-06096	58080	437,214	165,693
Subtotal – 11.307				<u>581,678</u>	<u>165,693</u>
Department of Health and Human Services:					
93.008 – Medical Reserve Corps Small Grant Program					
National Association of County & City Health Officials (NACCHO)	NACCHO Medical Reserve Corps Support FY14	5 MRCSG101005-04-00	74109	39	—
93.041 – Special Programs for the Aging Title VII, Chapter 3					
Programs for Prevention of Elder Abuse, Neglect and Exploitation					
Missouri Department of Health and Senior Services	COVID 19 SFY 21 Area Agency on Aging Programs	ERS 105 21 007	Various	1,597	—
93.042 – Special Programs for the Aging Title VII, Chapter 2 Long					
Term Care Ombudsman Services for Older Individuals					
Missouri Department of Health and Senior Services	COVID 19 SFY 21 Area Agency on Aging Programs	ERS 105 21 007	Various	(7,169)	—
Missouri Department of Health and Senior Services	COVID 19 SFY 22 Area Agency on Aging Programs	ERS 105 22 007	Various	18,098	—
Program Income	COVID 19 SFY 21 Area Agency on Aging Programs	ERS 105 21 007	Various	20	—
Subtotal – 93.042				<u>10,949</u>	<u>—</u>
93.043 – Special Programs for the Aging Title III, Part D Disease					
Prevention and Health Promotion Services					
Missouri Department of Health and Senior Services	COVID 19 SFY 21 Area Agency on Aging Programs	ERS 105 21 007	Various	10,034	6,765
Missouri Department of Health and Senior Services	COVID 19 SFY 22 Area Agency on Aging Programs	ERS 105 22 007	Various	6,965	—
Subtotal – 93.043				<u>16,999</u>	<u>6,765</u>

MID-AMERICA REGIONAL COUNCIL

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2021

Federal Funding Agency ALN Number And Description Agency Awarding Funds To MARC	Grant Identifying Description	Grant Identifying Number	MARC Grant Number	Total Expenditures	Pass-Through To Sub- Recipients
93.044 – Special Programs for the Aging Title III, Part B Grants (Aging Cluster) for Supportive Services and Senior Centers					
Missouri Department of Health and Senior Services	COVID 19 SFY 21 Area Agency on Aging Programs	ERS 105 21 007	Various	\$ 484,148	\$ 267,055
Missouri Department of Health and Senior Services	COVID 19 SFY 22 Area Agency on Aging Programs	ERS 105 22 007	Various	484,127	7,320
Program Income	COVID 19 SFY 21 Area Agency on Aging Programs	ERS 105 21 007	Various	55	55
Program Income	COVID 19 SFY 22 Area Agency on Aging Programs	ERS 105 22 007	Various	90	90
Subtotal – 93.044				968,420	274,520
93.045 – Special Programs for the Aging Title III, Part C (Aging Cluster) Nutrition Services					
Missouri Department of Health and Senior Services	COVID 19 SFY 21 Area Agency on Aging Programs	ERS 105 21 007	Various	893,860	355,606
Missouri Department of Health and Senior Services	COVID 19 SFY 22 Area Agency on Aging Programs	ERS 105 22 007	Various	1,140,500	517,700
Program Income	COVID 19 SFY 21 Area Agency on Aging Programs	ERS 105 21 007	Various	41,354	41,354
Program Income	COVID 19 SFY 22 Area Agency on Aging Programs	ERS 105 22 007	Various	67,876	67,876
Subtotal – 93.045				2,143,590	982,536
93.052 – National Family Caregiver Support, Title III, Part E					
Missouri Department of Health and Senior Services	COVID 19 SFY 21 Area Agency on Aging Programs	ERS 105 21 007	Various	104,681	28,639
Missouri Department of Health and Senior Services	COVID 19 SFY 22 Area Agency on Aging Programs	ERS 105 22 007	Various	143,139	3,481
Subtotal – 93.052				247,820	32,120
93.053 – Nutrition Services Incentive Program (Aging Cluster)					
Missouri Department of Health and Senior Services	COVID 19 SFY 21 Area Agency on Aging Programs	ERS 105 21 007	Various	292,686	46,193
Missouri Department of Health and Senior Services	COVID 19 SFY 22 Area Agency on Aging Programs	ERS 105 22 007	Various	334,495	107,126
Subtotal – 93.053				627,181	153,319
93.268 – Immunization Cooperative Agreements					
Missouri Department of Health and Senior Services (MO DHSS)	COVID-19 Vaccine Registry Assistance for Older Missourians	DH210049686	21517	271,113	27,877
93.434 – Every Student Succeeds Act/Preschool Development Grants					
UMKC Workforce Study	UMKC Workforce Study	90TP0066-02-00	49850	55,905	—
93.600 – Head Start Cluster					
Department of Health and Human Services	Federal Early Head Start Expansion FY 20-21	07HP000084-04	42130	1,113,688	586,916
Department of Health and Human Services	COVID-19 Federal Early Head Start Expansion FY20-21	07HP000084-04C3	42131	67,601	42,742
Department of Health and Human Services	Federal Early Head Start Expansion FY 21-22	07HP000467-01-01	42135	532,429	288,599
Department of Health and Human Services	Core Carryover Federal Head Start & Early Head Start FY21	07CH010610-04	42188	77,257	—
Department of Health and Human Services	COVID-19 Carryover Head Start & Early Head Start FY21	07CH0100610-04-02	42189	1,814,975	756,701
Department of Health and Human Services	Federal Head Start and Early Head Start FY 21	07CH010610-03	42190	22,657,598	13,058,981
Department of Health and Human Services	Federal Core Operating Head Start & Early Head Start FY21-22	07CH010610-05	42200	3,888,833	2,120,377
Department of Health and Human Services	COVID-19 (CRRSAA & ARP) Head Start FY21-23	07HE000358-01	42205	891,880	465,252
Subtotal – 93.600				31,044,261	17,319,568

MID-AMERICA REGIONAL COUNCIL

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2021

Federal Funding Agency ALN Number And Description Agency Awarding Funds To MARC	Grant Identifying Description	Grant Identifying Number	MARC Grant Number	Total Expenditures	Pass-Through To Sub- Recipients
93.667 – Social Services Block Grant					
Missouri Department of Health and Senior Services	COVID 19 SFY 21 Area Agency on Aging Programs	ERS 105 21 007	Various	\$ —	\$ (21,104)
Missouri Department of Health and Senior Services	COVID 19 SFY 22 Area Agency on Aging Programs	ERS 105 22 007	Various	112,989	54,442
Subtotal – 93.667				112,989	33,338
93.734 - Empowering Older Adults and Adults with Disabilities through Chronic Disease Self-Management Education Programs - financed by Prevention and Public Health Funds (PPHF)					
Missouri Alliance of Area Agencies on Aging	MA4 Network - ACL - Chronic Disease Self-Management	None	20500	98,785	—
Department of Health and Human Services	Dept of HHS, Admin for Community Living-Chronic Disease Self-Made	90CSSG0043-01-0	20625	156,849	40,711
Subtotal – 93.734				255,634	40,711
93.817 – Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities					
Missouri Department of Health and Senior Services	HPP EBOLA Preparedness and Response FY 2019	CS200489001	77179	38,356	7,245
93.889 - National Bioterrorism Hospital Preparedness Program					
Missouri Department of Health and Senior Services	Bioterrorism Hospital Preparedness ASPR FY 2020	CS200489001 Amendment #02	77180	182,624	—
Missouri Department of Health and Senior Services	Bioterrorism Hospital Preparedness ASPR FY 2021	CS200489001 Amendment #03	77185	160,384	—
Subtotal - 93.889				343,008	—
93.969 - PPHF Geriatric Education Centers					
St Louis University	Geriatric Workforce Enhancement Program	eRS #43173	20530	8,653	—
Department of Homeland Security:					
97.067 – Homeland Security Grant Program					
Missouri Department of Public Safety	MO Homeland Security Grant FY 2018 - LETPA TEW	EMW-2018-SS-00044-14	73333	31,575	—
Missouri Department of Public Safety	MO Homeland Security Grant FY 2019 - LETPA TEW	EMW-2019-SS-00039-21	73334	21,691	—
Missouri Department of Public Safety	MO Homeland Security Grant FY 2020 - LETPA TEW	EMW-2020-SS-00051-17	73335	28,778	—
Missouri Department of Public Safety	MO Homeland Security Grant Program FY 2018	EMW-2018-SS-00044-01	73380	75,166	5,174
Missouri Department of Public Safety	MO Homeland Security Grant Program FY 2019	EMW-2019-SS-00039-02	73600	306,924	156,204
Missouri Department of Public Safety	MO Homeland Security Grant Program FY 2020	EMW-2020-SS-00051	73620	242,754	34,966
Missouri Department of Public Safety	MO Homeland Security Grant Program FY 2021	EMW-2021-SS-00038	73640	30,892	—
Kansas Highway Patrol	KS Homeland Security Grant Program FY 2017	EMW-2017-SS-00010-S01	73460	27,103	—
Kansas Highway Patrol	KS Homeland Security Grant Program FY 2018	EMW-2018-APP-00003	73480	50,452	19,894
Kansas Highway Patrol	KS Homeland Security Grant Program FY 2019	EMW-2019-SS-00004	73500	96,585	68,860
Kansas Highway Patrol	KS Homeland Security Grant Program FY 2020	EMW-2020-SS-00006	73520	122,045	50,859
Kansas Highway Patrol	KS Homeland Security Grant Program FY 2021	EMW-2021-SS-00018	73540	23,420	—
Subtotal – 97.067				1,057,385	335,957

MID-AMERICA REGIONAL COUNCIL

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2021

Federal Funding Agency ALN Number And Description Agency Awarding Funds To MARC	Grant Identifying Description	Grant Identifying Number	MARC Grant Number	Total Expenditures	Pass-Through To Sub- Recipients
97.133 Preparing for Emerging Threats and Hazards Federal Emergency Management Agency	Complex Coordinated Terrorist Attacks FY 2017-2020	EMW-2016-GR-00191-S01	75100	\$ 154,364	\$ —
Department of Housing and Urban Development:					
14.218 - Community Development Block Grants Missouri Housing Development Commission	Kansas City, MO Fair Housing Market Analysis & Report	2021-0032	52263	93,629	—
14.231 - Emergency Solutions Grant Program Missouri Housing Development Commission	HUD CARES ESG-CV HMIS-Johnson County KS FY20-21	ESGCV1-2020-06	52313	36,386	—
14.261 – Homeless Management Information Systems Technical Assistance Dept. of Housing and Urban Development	HUD HMIS Capacity Building	MO00287H7P041800	52306	20,951	—
14.267 – Continuum of Care Program Dept. of Housing and Urban Development	Health Management Information System (HMIS)- Kansas FY 2020-2021	KS0113L7P051904	52312	36,059	—
Dept. of Housing and Urban Development	Health Management Information System (HMIS)- Kansas FY 2021-2022	KS0113L7P052005	52314	14,681	—
Subtotal – 14.267				50,740	—
Department of Interior:					
15.935 - National Trails System Projects National Park Service	National Park Service Historic Trails Implementation	P18AC00960	52846	14,996	—
Department of Justice:					
16.745 - Criminal and Juvenile Justice and Mental Health Collaboration Program Dept. of Justice	U.S. Dept of Justice Eastern Jackson County Co-Responder Program	2020-MO-BX-0044	58220	175,460	129,840

MID-AMERICA REGIONAL COUNCIL

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2021

Federal Funding Agency ALN Number And Description Agency Awarding Funds To MARC	Grant Identifying Description	Grant Identifying Number	MARC Grant Number	Total Expenditures	Pass-Through To Sub- Recipients
Department of Transportation:					
20.205 – Highway Planning & Construction Cluster					
Kansas Department of Transportation	KDOT PSP Projects 2021	213-20	61750	\$ 425,988	\$ —
Kansas Department of Transportation	Operation Green Light Operations FY 2021-2022	K-9218-21	65230	231,644	—
Missouri Department of Transportation	Operation Green Light Operations FY 2021-2022	STP-K921(821)	65230	540,502	—
Kansas Department of Transportation	KDOT Operation Green Light CMAQ Signal Enhancements	None	65396	46,954	—
Missouri Department of Transportation	MoDOT Operation Green Light CMAQ Signal Enhancements	CMAQ 3302 (424)	65397	43,486	—
Missouri Department of Transportation	MoDOT CMAQ US-71 Traffic Signal Enhancements	CMAQ 3302 (425)	65398	52,000	—
Kansas Department of Transportation	KS CMAQ Air Quality Public Education 2020	101-20	66354	2,540	—
Kansas Department of Transportation	KS CMAQ Active Transportation 2020	163-20	66355	481	—
Kansas Department of Transportation	KS CMAQ Rideshare 2020	102-20	66356	13,934	—
Kansas Department of Transportation	KS CMAQ Air Quality Public Education 2021	158-21	66357	230,393	—
Kansas Department of Transportation	KS CMAQ Active Transportation 2021	172-21	66358	29,212	—
Kansas Department of Transportation	KS CMAQ Rideshare 2021	66-21/46 N-0436-21	66359	125,000	—
	Subtotal – 20.205			<u>1,742,134</u>	<u>—</u>
20.505 – Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research					
Kansas Department of Transportation	Consolidated Planning Grant FY 2021	None	64400	1,036,515	—
Missouri Highway and Transportation Commission	Consolidated Planning Grant FY 2021	None	64400	2,068,831	—
	Subtotal – 20.505			<u>3,105,346</u>	<u>—</u>
20.507 – Federal Transit Formula Grants (Federal Transit Cluster)					
Federal Transit Administration	FTA-MO PSP Projects 2021	1851-2021-1	61740	275,843	—
Federal Transit Administration	FTA-MO PSP Projects 2015	MO-95-X017-00	61860	19,560	—
Federal Transit Administration	FTA-MO CMAQ 2018 - Air Quality	MO-2018-017-00	66374	5,027	—
Federal Transit Administration	FTA-MO CMAQ 2019 - Air Quality	MO-2020-004-00	66377	203,861	—
Federal Transit Administration	FTA-MO CMAQ 2019 - Active Transportation	MO-2020-004-00	66378	18,133	—
Federal Transit Administration	FTA-MO CMAQ 2019 - Rideshare	MO-2020-004-00	66379	36,769	—
Federal Transit Administration	FTA-MO CMAQ 2020 - Air Quality	MO-2020-032-00	66380	90,246	—
Federal Transit Administration	FTA-MO CMAQ 2020 - Active Transportation	MO-2020-032-00	66381	4,309	—
Federal Transit Administration	FTA-MO CMAQ 2020 - Rideshare	MO-2020-032-00	66382	60,687	—
	Subtotal – 20.507			<u>714,435</u>	<u>—</u>
20.513 – Enhanced Mobility of Seniors and Individuals with Disabilities					
Kansas City Area Transportation Authority	FTA Section 5310 Program Administration, FY 2019-20	None	61063	32,333	—
20.600 – State and Community Highway Safety					
Kansas Department of Transportation	Destination Safe FY 20-23	PM-1516-21	61948	16,964	—

MID-AMERICA REGIONAL COUNCIL

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)* For The Year Ended December 31, 2021

Federal Funding Agency ALN Number And Description Agency Awarding Funds To MARC	Grant Identifying Description	Grant Identifying Number	MARC Grant Number	Total Expenditures	Pass-Through To Sub- Recipients
20.615 – E-911 Grant Program					
Kansas 911 Coordinating Council	KS 911 Improved Broadband Capability	None	78520	\$ 288,906	\$ —
Missouri Department of Public Safety	MO FY19 Next Generation 911	69N3761930000091 MO0-10	78620	498,665	—
Subtotal – 20.615				<u>787,571</u>	<u>—</u>
20.703 – Interagency Hazardous Materials Public Sector Training and Planning Grants					
Kansas Division of Emergency Management	Kansas HMEP Planning FY 19-20	HM-HMP-0542-16-01-00	71109	30,000	—
Kansas Division of Emergency Management	Kansas HMEP Training FY 19-20	HM-HMP-0542-16-01-00	71110	5,500	—
Kansas Division of Emergency Management	Kansas HMEP Planning FY 20-21	693JK31940016HEMP	71115	29,912	—
Kansas Division of Emergency Management	Kansas HMEP Training FY 20-21	693JK31940016HEMP	71116	6,000	—
Subtotal – 20.703				<u>71,412</u>	<u>—</u>
Department of Treasury					
21.019 - Coronavirus Relief Fund - COVID 19					
Johnson County, KS Department of Health and Environment	COVID 19 KC Regional Public Health Agenda for Testing and Tracing	FY20-01722	51600	69,318	—
Environmental Protection Agency:					
66.001 – Air Pollution Control Program Support					
Kansas Department of Health and Environment	KDHE Air Quality Implementation FY 2021	None	66305	50,200	—
66.454 – Water Quality Management Planning					
Missouri Department of Natural Resources	EPA MDNR Water Quality Management Planning FY2020-22-604(b)	C6007476-16	34370	27,378	—
66.461 – Regional Wetland Program Development Grants					
Environmental Protection Agency	EPA KC Metro Green Infrastructure Plan FY 20-21	97770601	34361	74,927	—
66.605 – Performance Partnership Grants					
Missouri Department of Natural Resources	MDNR Air Quality 2020-21	A-2000-21	62237	12,067	—
Missouri Department of Natural Resources	MDNR Air Quality 2021-22	A-2000-22	62238	3,027	—
Subtotal – 66.605				<u>15,094</u>	<u>—</u>
66.818 – Brownfields Multipurpose, Assessment, Revolving...					
US Environmental Protection Agency (EPA)	EPA Kansas City Regional Brownfields Coalition Assessment	97782401	35290	10,249	—
Total expenditures of federal awards				<u>\$ 46,098,882</u>	<u>\$ 19,928,203</u>

MID-AMERICA REGIONAL COUNCIL

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2021

1. **Organization**

The accompanying schedule of expenditures of federal awards presents the activity of all federal award programs of Mid-America Regional Council (MARC) for the year ended December 31, 2021. All federal awards received directly from federal agencies, as well as federal awards passed through other governmental agencies, are included on the schedule.

2. **Basis Of Presentation**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of MARC and is presented on the modified-accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

3. **Local Government Contributions**

Local cost sharing, as defined by the Title 2 CFR 200.306, is required by certain federal grants. The amount of cost sharing varies with each program. Only the federal share of expenditures is presented in the Schedule of Expenditures of Federal Awards.

4. **Additional Audits**

Grantor agencies reserve the right to conduct additional audits of MARC's grant programs for economy and efficiency program results. Such an audit may disclose disallowed costs to MARC. However, management does not believe such audits would result in any disallowed costs that would be material to MARC's financial position at December 31, 2021.

5. **Indirect Costs Rate**

MARC has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

MID-AMERICA REGIONAL COUNCIL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
December 31, 2021

Section I - Summary Of Auditors' Results

Financial Statements

Type of report the auditor issued on whether the financial statements were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? yes none reported

Type of auditors' report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

yes no

Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name Of Federal Program Or Cluster</u>
93.600	Head Start Cluster
20.507	Federal Transit Cluster
93.044, 93.045, 93.053	Aging Cluster

Dollar threshold used to distinguish between type A and type B programs: \$1,382,966
 Auditee qualified as low-risk auditee? Yes

MID-AMERICA REGIONAL COUNCIL

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (*Continued*)

December 31, 2021

Section II - Financial Statement Findings

None

Section III - Federal Award Findings And Questioned Costs

None